

# NOTICE

## To state employees concerning filing and payment of state income taxes



**“As a condition of continued employment with the state of Missouri, all persons employed full-time, part-time, or on a temporary or contracted basis by the executive, legislative, or judicial branch shall file all state income tax returns and pay all state income taxes owed.”**

105.262 RSMo

## Answers To Important Questions Concerning this Notice:

**1. What is the process of notification to state employees affected by this legislation?**

- *The Department of Revenue sends notices to state employees who failed to file or pay income taxes, asking them to comply within 15 calendar days of the notice*
- *The Department of Revenue sends agencies a list of their employees who have not complied with Revenue's request*
- *Agencies notify their employees that they have 45 calendar days to comply with the legislation or they will be dismissed*

**2. If I complied with the legislation, after receiving my notice from the Department of Revenue, will my employer be notified?**

*No, your name will not be included on the list of non-compliant employees sent to your employer.*

**3. If I complied with the legislation, after receiving my notice from my employer, how can I prove this to my employer?**

*Upon compliance, the Department of Revenue will issue you a tax compliance letter. This letter can be provided to your employer as proof.*

**4. What if I do not comply, after receiving the notice from the Department of Revenue and the notice from my employer?**

*Section §105.262 RSMo provides for immediate dismissal from state employment for non-compliance.*

**5. If I receive a notice of dismissal, do I have any recourse?**

*Regular employees occupying classified positions have the right to appeal to the Personnel Advisory Board in accordance with 1 CSR 20-4.010(1)(D) of the Rules and Regulations of the Personnel Advisory Board and the Division of Personnel. Such appeal must be in writing to the Board and received in the Division of Personnel office within thirty days after the effective date of the dismissal.*

**6. Where can I find more information on this legislation?**

*State employees who desire more information should contact their agency's Human Resources/Personnel Office.*



Office of Administration, Division of Personnel  
[www.oa.mo.gov/pers](http://www.oa.mo.gov/pers)